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#71
July 17, 2002

WATOV & KIPNES PC
P.O. Box 247
Princeton Junction, NJ 08550

Dear Sir/Madam,

This is to Deny your refund request in the amount of \$537.00, for patent/serial number 09673559.

Small entity status fee not refundable. The time has expired for the refund of this fee. A refund based on establishment of small entity status may only be obtained if a verified statement under 37 CFR 1.27 and a request for the refund of excess amount are filed within two months of timely payment of the full fee (37 CFR 1.28).

Sincerely,
Rita White
RITA WHITE
PCT - National
Refund Section, Office of Finance